Supplementary Information for Legislative Review

1991 - 1992 Departmental Expenditure Estimates

Manitoba
Finance

91-06991/

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

1991/92 EXPENDITURE ESTIMATES

PREFACE

This document has been produced by the Department of Finance as a Departmental Supplement to its Printed Main Estimates. It is intended to provide background information on the Department which should complement the information already contained in the Printed Main Estimates. It is hoped this additional information will assist Members of the Legislature in their review of the Department's Estimates.

The contents of this Supplement are organized into three parts. The first part provides an Overview of the Department of Finance's 1991/92 Budget requirements. The second part provides financial analysis including details of staffing requirements and of expenditures. The information in Part Two is organized on the basis of existing Main Appropriations so that it will provide an easy cross reference to the Printed Main Estimates. Part Three provides a five year historical budget comparison.

This document has been developed to assist Members of the Legislature in the review of the Printed Main Estimates. It is hoped that it will provide a meaningful information supplement and that it will evolve and improve based on the needs of the users of the information. I welcome feedback as to the usefulness of this Supplementary information.

Clayton Manness

Clayton Manness
Minister of Finance

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GLOSSARY

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,

- the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Professional Officer Series
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusions shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are the sub-component agreements of:

Clerical
Administrative Officer Series

Staffing Component - Fractions of staff years represent weeks of employment. For example: 65.20 staff years means 65 full staff years and 20 weeks of employment.

Object Codes

Personnel Services	Regular Earnings Other Earnings (overtime, shift premium), Departmental Ministers and Members of Legislative Assembly, Fringe Benefits, Other (Workers' Compensation Allowance, Supplement), Health and Education Tax Levy, Personnel Services Recoveries.
Grants/Transfer Payments	Discretionary grant, Nondiscretionary grant, Transfer payment.
Transportation	Vehicles, Aircraft, Other (taxi, bus, freight, rail).
Communication	Telephone, Electronic mail, Postage, Couriers, Advertising, Exhibits, Radio systems.
Supplies and Services	Operating Supplies, Materials, Office supplies, Repairs and Maintenance, Utilities, Rentals, Professional Services, Other Fees, Supplies and Services Recovery.
Public Debt	Debt Redemption, Interest on Debt, Discount on Debt, Amortization, Bank Charges, Foreign Exchange, Sinking Fund, Other Charges.
Capital	Land, Buildings, Furniture, Vehicles, Equipment, Capital Grants, Other Physical Assets.
Other Operating	Hotels, Meals, Computer Related Charges, Loss, Damage, Insurance and Extra Ordinary Costs, Publications, Employee Education Assistance, Relocation and Transfer Costs, Other (membership fees, hospitality, uniforms, conference/convention registration fees, incidental allowances).

Social Assistance and Related Acts	Clothing for citizens, Fees and Services Assistance Payments (food, shelter, allowances, utilities), Transportation, Health, Special Needs.

Terminology

Adjusted Vote	Is a re-alignment of previous year's vote for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.
Staff Turnover Allowance	Is an adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.
Variance Explanations	Explanations for significant Other Expenditure increases or decreases from adjusted vote, required in accordance with the following criteria:

Base Levels	Level of Significance
$1,000,000 to $5,000,000	15%
$5,000,100 and over	10% or $2,000,000

PART I

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

HONOURABLE CLAYTON MANNESS

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

The Minister of Finance is Vice-Chairman of Treasury Board and, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems;
- providing direction to Government for the appropriate and effective use of information systems technology.

The Department is made up of five operating Divisions and a Treasury Board Secretariat as outlined on the organization chart on page 9. A description of the role and responsibilities of each of these Divisions is included in Part II.

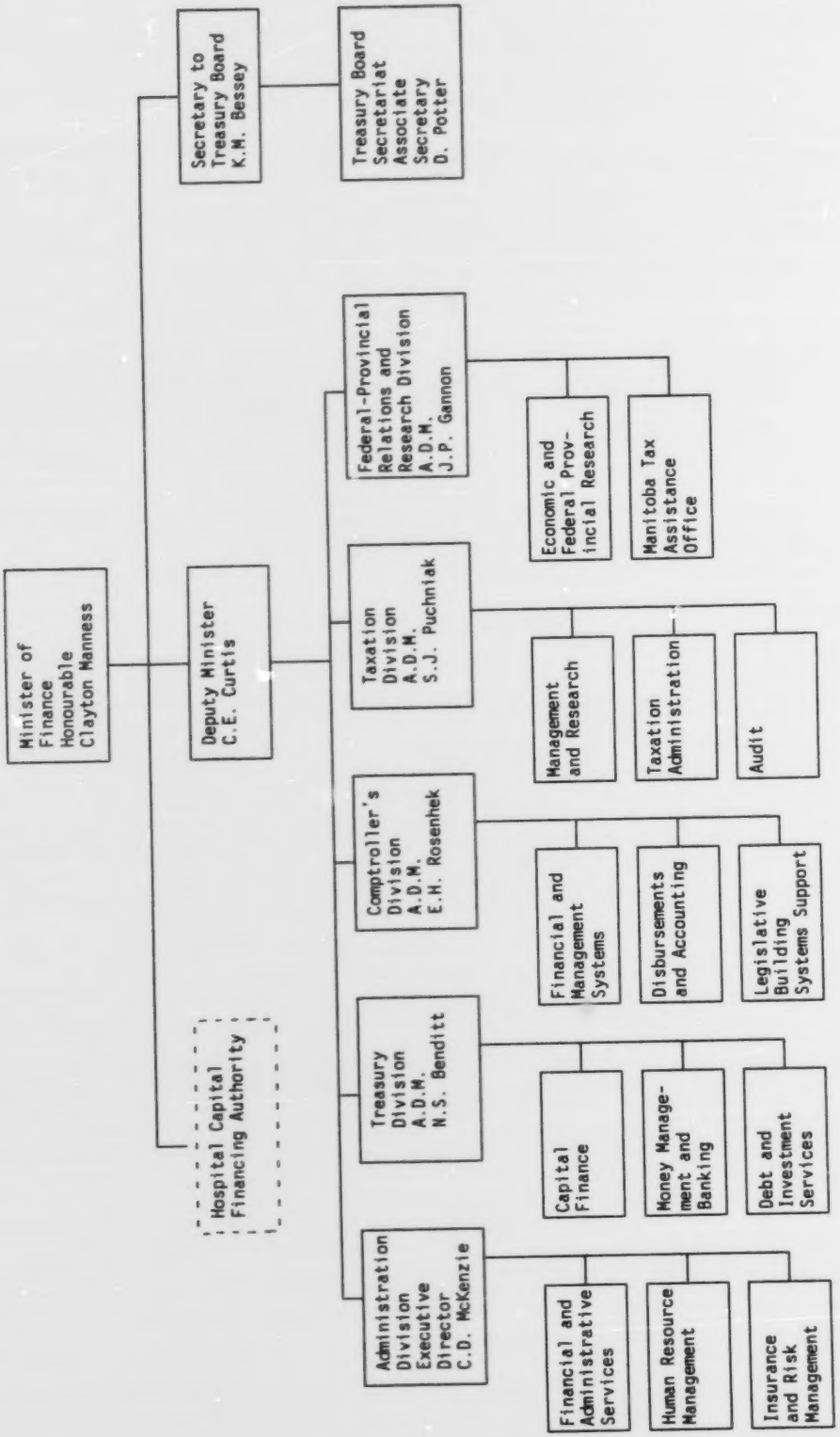
STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

The Corporation Capital Tax Act
The Crown Corporations Public Review and Accountability Act
The Energy Rate Stabilization Act
The Farmers Emergency Grants Act (S.M. 1971, c. 4)
The Financial Administration Act
The Fire Insurance Reserve Fund Act
The Fiscal Stabilization Fund Act
The Gasoline Tax Act
The Health and Post Secondary Education Tax Levy Act
The Homeowners Tax and Insulation Assistance Act (Parts I and IV and Section 1 and Part VI as they relate to subjects covered under Parts I to IV)
The Hospital Capital Financing Authority Act
The Income Tax Act
The Manitoba Telephone System Debt Adjustment Act, 1955 (S.M. 1955, c. 77)
The Mining Claim Tax Act
The Mining Tax Act
The Motive Fuel Tax Act
The Pari-Mutuel Tax Act
The Public Officers Act
The Retail Sales Tax Act
The Revenue Act
The Succession Duty Act (S.M. 1988, c. 42)
The Suitors' Moneys Act
The Provincial - Municipal Tax Sharing Act
The Taxation Agreement Act, 1957 (S.M. 1957, c. 70)
The Special Employment Program Act, 1977 (S.M. 1957, c. 70)
The Tobacco Tax Act
The Treasury Branches Act

Per Schedule "I" Order-in-Council 107/91

DEPARTMENT OF FINANCE
ORGANIZATION CHART
Effective April 1, 1991

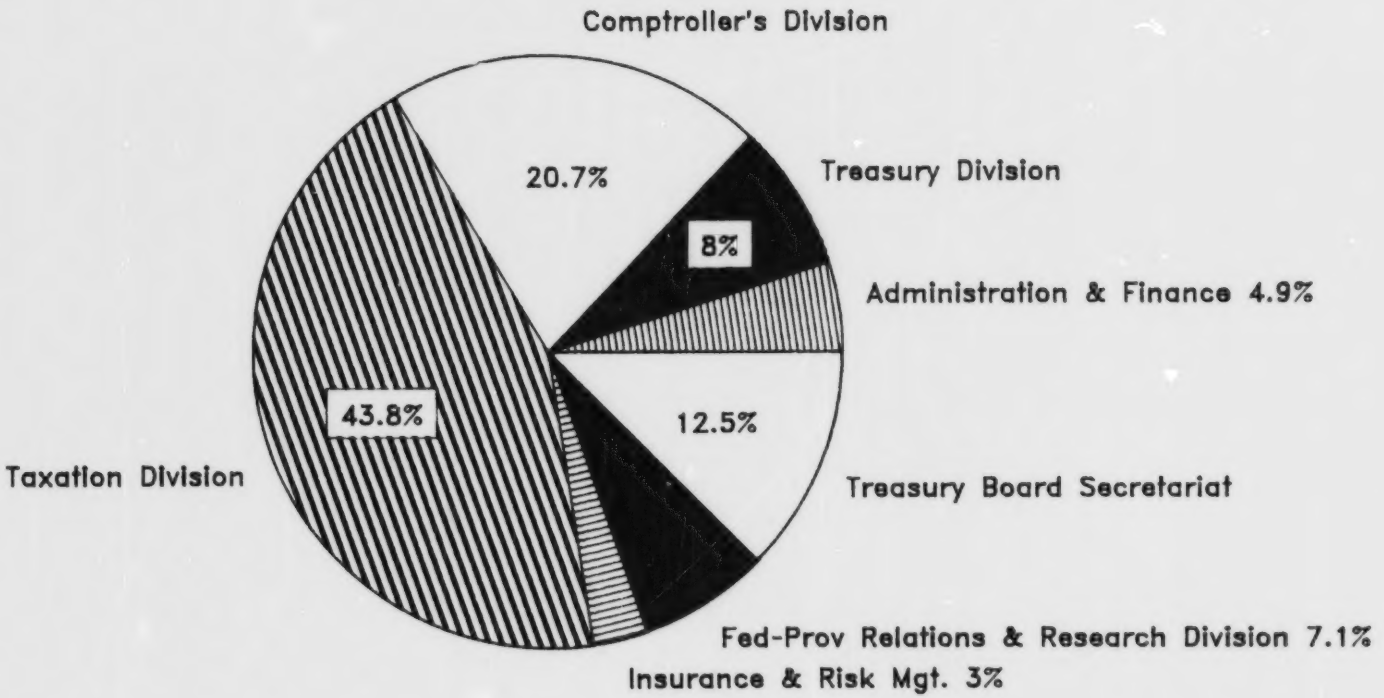
SCHEDULE 2


Minister of Finance Honourable Clayton Manness
Deputy Minister C.E. Curtis
Secretary to Treasury Board K.M. Bessey
Treasury Board Secretariat Associate Secretary D. Potter
Hospital Capital Financing Authority
Administration Division Executive Director C.D. McKenzie
Financial and Administrative Services
Human Resource Management
Insurance and Risk Management
Treasury Division A.D.M. N.S. Benditt
Capital Finance
Money Management and Banking
Debt and Investment Services
Comptroller's Division A.D.M. E.H. Rosenhek
Financial and Management Systems
Disbursements and Accounting
Legislative Building Systems Support
Taxation Division A.D.M. S.J. Puchniak
Management and Research
Taxation Administration
Audit
Federal-Provincial Relations and Research Division A.D.M. J.P. Gannon
Economic and Federal Provincial Research
Manitoba Tax Assistance Office

SCHEDULE 3

ADJUSTED VOTE 1990/91	FINANCE (VII)	YEAR ENDING MARCH 31, 1992
	EXPENDITURE SUMMARY BY MAIN APPROPRIATION	
$ 1,058,400	1. Administration and Finance Division.....	$ 983,500
1,577,000	2. Treasury Division.....	1,611,500
4,514,300	3. Comptroller's Division.....	4,164,900
9,198,900	4. Taxation Division.....	8,823,100
1,575,800	5. Federal-Provincial Relations and Research Division.....	1,426,200
1,091,700	6. Insurance and Risk Management Branch.	603,000
2,736,600	7. Treasury Board Secretariat.....	2,530,700
$ 21,752,700	TOTAL DEPARTMENTAL EXPENDITURES	$ 20,142,900
251,000,000	8. Tax Credit Payments.....	254,900,000
475,600,000	9. Public Debt (Statutory).....	493,000,000
$748,352,700	TOTAL OPERATING EXPENDITURES FOR FINANCE	$768,042,900
	EXPENDITURES RELATED TO CAPITAL	
1,300,000	10. Expenditures Related to Capital.....	1,300,000
*$749,652,700	TOTAL FOR FINANCE.....	$769,342,900
	*Reconciliation Statement	
	1990-91 Main Estimates	$749,657,600
	Transfer of functions from: - Civil Service	31,800
	Transfer of function to: - Environment	(36,700)
	1990/91 ADJUSTED VOTE	$749,652,700

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING DIVISION 1991-92



PERCENTAGE DISTRIBUTION OF EXPENDITURES BY PROGRAM 1991-92

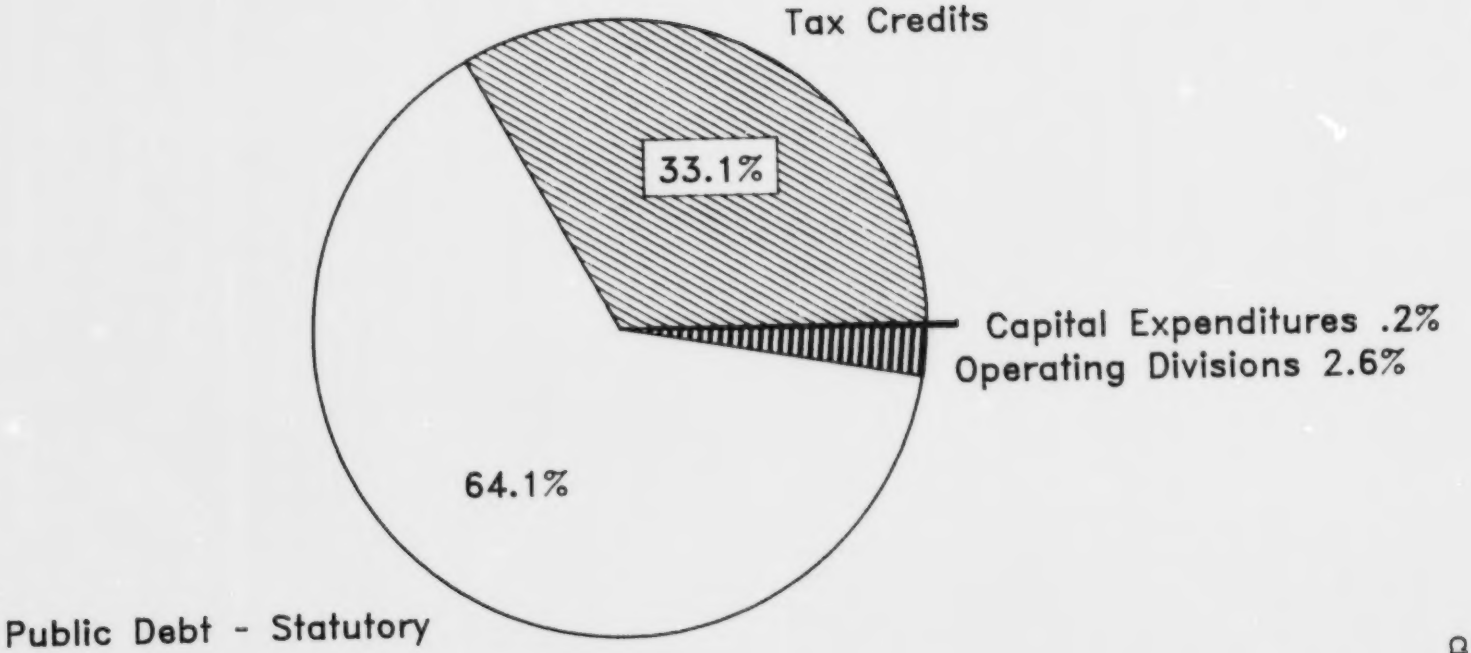


Chart 2

SCHEDULE 4

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

BY SALARIES AND OPERATING EXPENDITURES

ELEMENT		ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992
SALARIES (Details on Schedule 5)		$ 16,479,200		$ 15,471,700
OPERATING EXPENDITURE	$6,863,300		$6,650,800	
Less: Recoverable from Other Appropriations	(1,589,800)	5,273,500	(1,979,600)	4,671,200
TAX CREDIT PAYMENTS		251,000,000		254,900,000
PUBLIC DEBT (Statutory)		475,600,000		493,000,000
EXPENDITURES RELATED TO CAPITAL		1,300,000		1,300,000
TOTAL FOR DEPARTMENT OF FINANCE		$749,652,700		$769,342,900

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
			SY	Salaries $	SY	Salaries $
49	7-1	Administration and Finance				
	7-1(a)	Minister's Salary	1.00	20,600	1.00	20,600
	7-1(b)	Executive Support	7.00	309,500	7.00	323,200
	7-1(c)	Financial and Administrative Services	10.26	383,800	8.00	322,100
	7-1(d)	Human Resource Management	5.26	177,200	5.00	177,400
		TOTAL	24.00	891,100	21.00	843,300
50	7-2	Treasury Division				
	7-2(a)	Administration	3.00	130,000	2.00	96,900
	7-2(b)	Capital Finance	7.13	263,900	7.13	268,700
	7-2(c)	Money Management and Banking	8.00	284,300	9.00	371,800
	7-2(d)	Debt and Investment Services	11.00	403,300	11.00	409,700
		TOTAL	29.13	1,081,500	29.13	1,147,100
51	7-3	Comptroller's Division				
	7-3(a)	Comptroller's Office	2.00	95,900	2.00	95,100
	7-3(b)	Financial and Management Systems	14.26	619,600	13.00	565,800
	7-3(c)	Disbursements and Accounting	63.26	1,963,400	61.26	1,946,800
	7-3(d)	Legislative Building Systems Support	16.00	586,600	8.00	341,700
		TOTAL	96.00	3,265,500	84.26	2,949,400
52	7-4	Taxation Division				
	7-4(a)	Management and Research	17.00	695,800	12.00	550,000
	7-4(b)	Taxation Administration	84.12	2,630,700	77.48	2,477,400
	7-4(c)	Audit	97.26	4,093,600	91.00	3,987,700
		TOTAL	198.38	7,420,100	180.48	7,015,100

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1990/91 SY	ADJUSTED VOTE 1990/91 Salaries $	YEAR ENDING MARCH 31, 1992 SY	YEAR ENDING MARCH 31, 1992 Salaries $
53	7-5	Federal-Provincial Relations and Research Division				
	7-5(a)	Economic and Federal-Provincial Research	19.39	902,800	18.13	861,200
	7-5(b)	Manitoba Tax Assistance Office	11.26	332,800	8.00	242,000
		TOTAL	31.13	1,235,600	26.13	1,103,200
54	7-6	Insurance and Risk Management				
	7-6(a)	Insurance and Risk Management Branch	4.00	164,400	4.00	170,800
55	7-7	Treasury Board Secretariat				
	7-7(a)	Treasury Board Secretariat	52.00	2,421,000	47.00	2,242,800
	7	TOTAL FOR DEPARTMENT OF FINANCE	435.12	16,479,200	392.48	15,471,700

NOTE: Fractions of staff years represent weeks of employment.
For example: 392.48 staff years means 392 full staff years and 48 weeks of employment.

SCHEDULE 6

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1991/92
BY STAFF CATEGORY

DIVISION	MANAGERIAL		PROFESSIONAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE	5.00	294,300	4.00	186,800	12.00	362,200	21.00	843,300
TREASURY DIVISION	4.00	264,400	11.00	480,900	14.13	411,800	29.13	1,157,100
COMPTROLLER'S DIVISION	7.00	417,600	27.00	1,093,400	50.26	1,426,800	84.26	2,937,800
TAXATION DIVISION	11.00	665,100	98.00	4,163,500	71.48	2,135,100	180.48	6,963,700
FEDERAL PROVINCIAL RELATIONS AND RESEARCH DIVISION	5.00	299,000	16.13	652,500	5.00	159,800	26.13	1,111,300
INSURANCE AND RISK MANAGEMENT	1.00	60,400	2.00	82,000	1.00	28,400	4.00	170,800
TREASURY BOARD SECRETARIAT	5.00	333,900	31.00	1,596,300	11.00	336,400	47.00	2,266,600
TOTAL	38.00	2,334,700	189.13	8,255,400	165.35	4,860,500	392.48	15,450,600

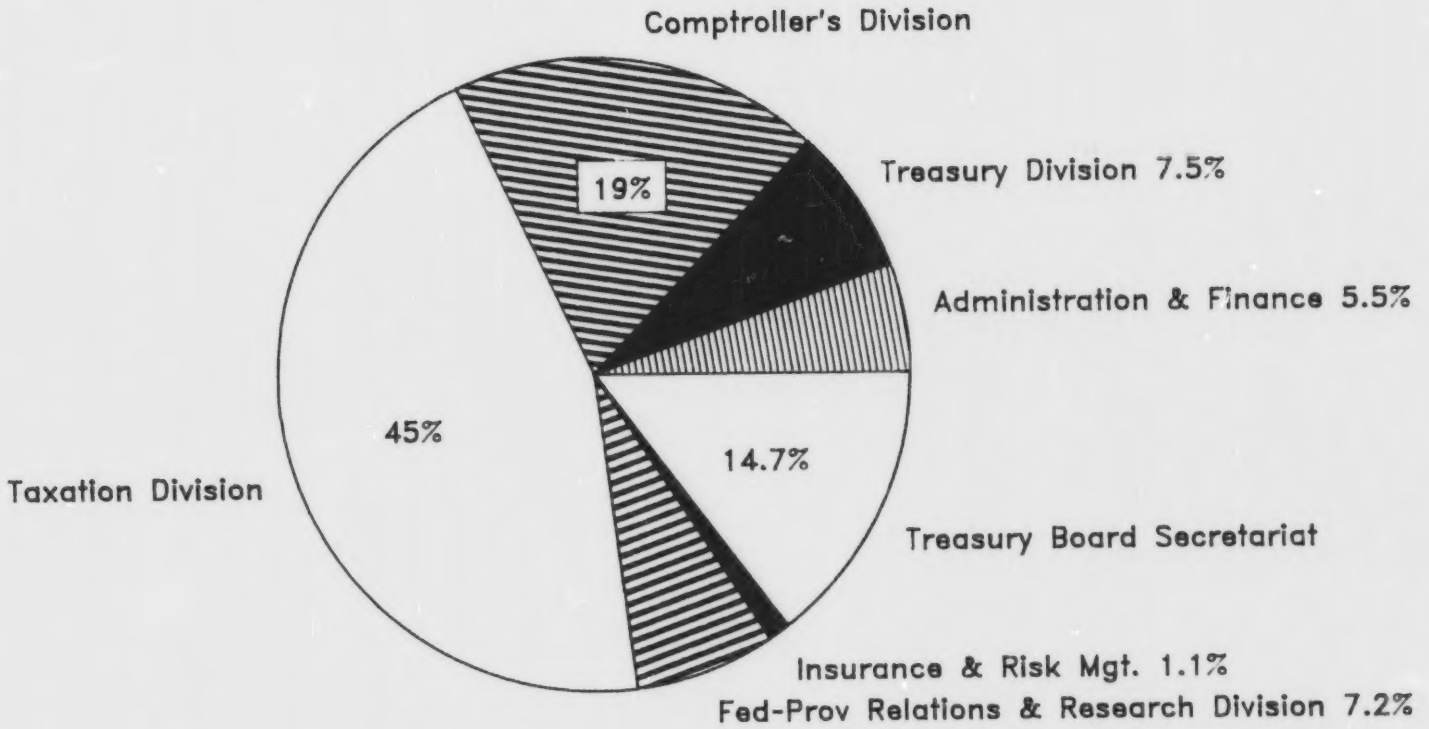
NOTE 1. Reconciliation of Amount of Salaries

Total Salaries Cost per above	$15,450,600
Allowance for Overtime	79,100
Severance Pay	124,500
Allowance for Staff Turnover	(182,500)
Net Salaries Cost per Schedule 5	$15,471,700

NOTE 2. Fractions of staff years represent weeks of employment.
For example: 392.43 staff years means 392 full staff years and 48 weeks of employment.

Chart 3

PERCENTAGE DISTRIBUTION OF SALARIES 1991-92



PERCENTAGE DISTRIBUTION OF STAFF YEARS 1991-92

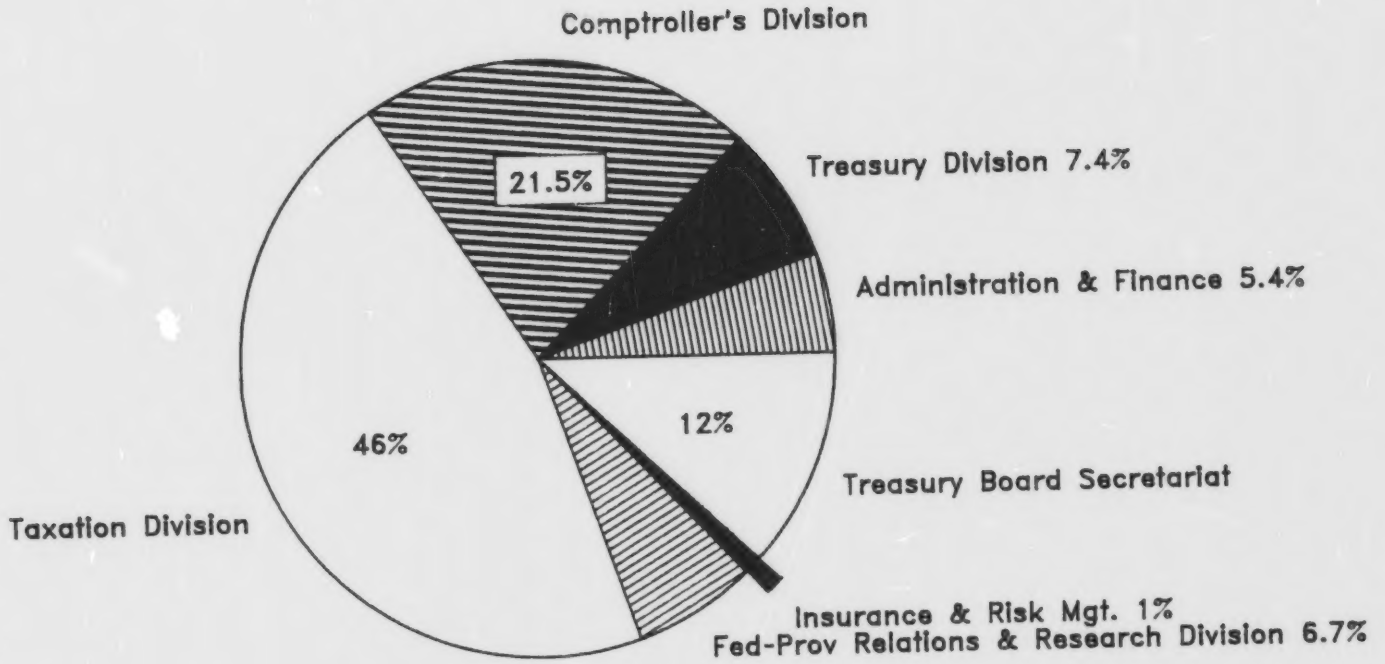


Chart 4

PART 2

DETAILED FINANCIAL INFORMATION

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$1,058,400....	1.	ADMINISTRATION AND FINANCE.....	$983,500	49
		- Provides direction, coordination and control of Department programs and advises on Government fiscal policy.		
		- Provides financial and administrative support services to the Department.		
		- Provides managers and staff of the Department of Finance with Human Resource Management programs and services.		
		- Provides an Internal Audit function to assist Management of the Department.		
				REFERENCE NO.
$ 20,600....	(a)	Minister's Salary.....	$ 20,600	1
417,200....	(b)	Executive Support.....	404,700	2
418,600....	(c)	Financial and Administrative Services.....	356,300	3
199,000....	(d)	Human Resource Management.....	198,900	4
3,000....	(e)	Soldiers' Taxation Relief.....	3,000	5
$1,058,400			$983,500	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-1A

MINISTER'S SALARY

OBJECTIVES:

To provide the Minister of Finance with the additional compensation to which an individual appointed to the Executive Council is entitled.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-1A

MINISTER'S SALARY

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Minister of Finance	1.00	20,600	1.00	20,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-1B

EXECUTIVE SUPPORT

OBJECTIVES:

To advise the Minister on all policy and program matters related to the Department.

To co-ordinate and administer the activities of the Department to meet Government policy objectives.

ACTIVITY IDENTIFICATION:

Co-ordinates the delivery of programs to the public to ensure uniform standards, adequate support and consistency in program delivery.

Provides program and financial support levels to attain Government policy objectives.

Ensures the financial activities of the Department are properly administered and funds accounted for in accordance with Government policies.

Provides administrative support for the Offices of the Minister and Deputy Minister.

EXPECTED RESULTS:

Provision of services to all divisions of the Department within the funds available.

Development of Departmental policy positions.

Management of Departmental activities and projects.

Delivery of effective administrative services to the Offices of the Minister and Deputy Minister.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-1B

EXECUTIVE SUPPORT

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	94,300	1.00	101,700
Professional	2.00	89,900	2.00	92,000
Administrative Support	4.00	125,300	4.00	129,500
Total Salaries	7.00	309,500	7.00	323,200
OTHER EXPENDITURES				
Transportation		9,000		23,000
Communications		25,200		16,600
Supplies & Services		41,500		19,500
Capital		5,600		4,000
Other Operating		26,400		18,400
Total Other Expenditures		107,700		81,500
TOTAL NET EXPENDITURES		417,200		404,700

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

OBJECTIVES:

To provide the Department of Finance and the Civil Service Commission with effective and efficient financial and administrative services as may be required to comply with government legislation, policies and procedures.

To provide a broad-based, independent, systematic review and appraisal of all Departmental operations for the purpose of advising Management on internal management processes, adherence to Legislative and administrative requirements and adequacy of financial reporting and controls.

ACTIVITY IDENTIFICATION:

Ensuring that all relevant Government policies regarding administration and accounting are met.

Development of specific procedures to ensure compliance with all authorities, coordination of their implementation and the review and monitoring of results on an on-going basis.

Supervision of preparation of all vouchers to be processed through the central accounting system to ensure that all requirements and deadlines are met.

Development of effective systems for the preparation of the Estimates and coordination with all division and branch staff in compiling the necessary information.

Performs reviews and audits of departmental operations on a cyclical basis every five years.

EXPECTED RESULTS

Efficient financial and management systems and procedures that effectively meet the needs of the Department, legislation and other authorities.

The payment and recording of all transactions for the Department on a current and timely basis.

Preparation and submission of estimates, quarterly forecasts of expenditures and other reports within the prescribed deadlines and specifications.

Reports to Management outlining Purpose of Audit, Scope of Review, Findings and Recommendations. Subsequent follow up to ensure action taken on recommendations.

Improvement of Management Practices resulting in greater efficiencies, effectiveness and economy.

Assistance to Provincial Auditor in his annual Departmental Review.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	2.00	115,400	2.00	120,200
Professional	1.00	61,000	1.00	61,000
Administrative Support	7.26	207,400	5.00	140,900
Total Salaries	10.26	383,800	8.00 (1)	322,100
OTHER EXPENDITURES				
Communications		4,400		5,200
Supplies & Services		16,200		16,500
Capital		5,000		4,000
Other Operating		9,200		8,500
Total Other Expenditures		34,800		34,200
TOTAL NET EXPENDITURES		418,600		356,300

(1) Elimination of two and one-half positions due to Budget restraint.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-1D

HUMAN RESOURCE MANAGEMENT

OBJECTIVES:

To provide the Department of Finance and Treasury Board Secretariat with effective and efficient human resource management programs and services as may be required to achieve their stated departmental goals and objectives.

To provide training services to departmental program managers who are responsible for the development, delivery, and monitoring of financial management systems for all government departments and agencies.

To provide a complete payroll service for all staff of the Department of Finance, Treasury Board Secretariat, the Civil Service Commission, and employees on the Workforce Adjustment Program in areas that include documentation, recordkeeping and employee orientation.

ACTIVITY IDENTIFICATION:

Development and implementation of sound human resource management policies, procedures and practices by interacting co-operatively with other central agencies, departmental management and staff, and other human resource management personnel.

Maintain the highest levels of service, competence and professional expertise in all aspects of human resource management by participating in professional development programs and activities sponsored by the Government, the professional community, and the private sector.

EXPECTED RESULTS:

Up-dated policies, practices and procedures relating to the selection and recruitment process.

Presentation of Recruitment and Selection Workshops for all supervisory and management staff of the Department.

Development of a strategic plan for more effective staff development.

Completion and follow-up on the implementation of the Taxation Division's reorganization.

Enhanced payroll and recordkeeping through computerization.

Continuation in the Seconded Trainers Programs and development of "In Department" training programs.

Counselling and career planning for employees wishing to make a career change.

Achievement of 1991/92 targets for Affirmative Action, within Staffing Plan.

Continued support of the redeployment of staff through the Priority Staffing Programs within Staffing Plan.

Development of a strategy to attract Native and Physically Disabled applicants.

Continued implementation and monitoring of Decade of the Disabled Plan.

Continued support of the Workplace, Safety and Health Program.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-1D

HUMAN RESOURCE MANAGEMENT

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	41,200	1.00	51,800
Professional	1.00	31,900	1.00	33,800
Administrative Support	3.26	104,100	3.00	91,800
Total Salaries	5.26	177,200	5.00 (1)	177,400
OTHER EXPENDITURES				
Transportation		500		500
Communications		5,200		5,100
Supplies & Services		4,700		4,500
Other Operating		11,400		11,400
Total Other Expenditures		21,800		21,500
TOTAL NET EXPENDITURES		199,000		198,900

(1) Elimination of one-half position due to Budget restraint.

REFERENCE NUMBER 5

SUB-APPROPRIATION 07-1E

SOLDIERS' TAXATION RELIEF

OBJECTIVE:

To provide financial assistance to individuals who served in the allied forces during either of the two World Wars or the Korean War in respect to Municipal taxes.

REFERENCE NUMBER 5

SUB-APPROPRIATION 07-1E

SOLDIERS' TAXATION RELIEF

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Soldiers' Taxation Relief	-	3,000	-	3,000

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$1,577,000....	2.	TREASURY DIVISION.....	$1,611,500	50

- Manages the borrowing programs of the Government and its agencies.
- Manages the cash resources of the Government and makes investments on behalf of the Government and its agencies.
- Services the debt of the Government and investment activities of the Government and its agencies.

		REFERENCE NO.
$ 143,000....	Treasury Administration.....	$ 119,500	1
286,400....	Capital Finance.....	292,400	2
727,300....	Money Management and Banking	765,300	3
420,300....	Debt and Investment Services.....	434,300	4
$1,577,000		$1,611,500	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-2A

TREASURY DIVISION - ADMINISTRATION

OBJECTIVES:

To advise the Minister and Deputy Minister on all policy and program matters related to world financial markets, the management, security and servicing of government sector money, debt and investments, and other issues related to the Treasury Division.

To co-ordinate and administer the activities of the Division so as to ensure that Government policy objectives are met.

ACTIVITY IDENTIFICATION:

Maintains close contact with the world financial community so as to be knowledgeable about the status of all markets relevant to the Province, and provides advice to the Minister and Deputy Minister respecting such markets.

Provides management and financial advisory services to Government departments, agencies and investment funds.

Establishes interest rates for loans to Crown Corporations, Government Agencies, school boards, hospitals and municipalities.

Invests Sinking Funds and other long term investment accounts aggregating in excess of $2.5 Billion.

Reviews policies, legislation, regulations, etc. and recommends changes where necessary to achieve objectives.

Ensures the financial estimates of the Division are properly administered and safeguards are in place to protect the financial assets of the Province.

EXPECTED RESULTS:

Obtaining the best possible financial arrangements for the Province, Crown Corporations, Government Agencies, school boards, hospitals and municipalities in world financial markets. Policies, legislation, regulations, etc. are sufficient for the needs of the government.

Investment returns are the maximum possible, consistent with minimizing risk, and cash flow requirements.

The Treasury Division will be effectively and efficiently managed and operated.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-2A

TREASURY DIVISION - ADMINISTRATION

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	68,500	1.00	68,500
Administrative Support	2.00	61,500	1.00	28,400
Total Salaries	3.00	130,000	2.00 (1)	96,900
OTHER EXPENDITURES				
Transportation		2,500		4,300
Communications		4,400		4,000
Supplies & Services		4,600		4,400
Capital		-		6,000
Other Operating		1,500		3,900
Total Other Expenditures		13,000		22,600
TOTAL NET EXPENDITURES		143,000		119,500

(1) Elimination of one position due to Budget restraint.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2B

TREASURY DIVISION - CAPITAL FINANCE

OBJECTIVES:

To provide management of the borrowing programs of the Government, Crown Corporations and Government Agencies and administer the Government's investment in Crown Corporations, Government Agencies and Other Loan Programs for the purpose of financing the net cash requirements of the Government and the capital programs of Crown Corporations and Government Agencies.

ACTIVITY IDENTIFICATION:

Monitors capital markets, initiates the borrowing activities of the Government and prepares all documentation relating to specific debt issues.

Manages the Government's currency and interest rate risk by monitoring swap markets, initiating and negotiating interest rate and currency swaps together with the preparation of documentation relating to swap transactions.

Prepares disclosure documentation for regulatory and rating agencies.

Maintains and administers the direct and guaranteed debt records of the Government.

Controls the capital funding of Crown Corporations and Loan Programs and maintains the records of such investments.

Administers all sinking funds.

EXPECTED RESULTS:

The raising of all capital cash required by the Government, Crown Corporations and Agencies in the various capital markets at terms favourable to the Government. Borrowing requirements of the Government and its Agencies for 1991/92 is projected to be approximately $2.0 Billion (including the refinancing of maturing debt). The borrowing program will probably require 10-12 issues of securities involving up to five international markets in addition to the Canadian public market and the Canada Pension Plan Investment Fund.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2B

TREASURY DIVISION - CAPITAL FINANCE

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	65,300	1.00	65,300
Professional	3.00	139,400	3.00	143,100
Administrative Support	3.13	63,200	3.13	64,300
	7.13	267,900	7.13	272,700
Less: Allowance for Staff Turnover		(4,000)		(4,000)
Total Salaries	7.13	263,900	7.13	268,700
OTHER EXPENDITURES				
Transportation		1,000		2,700
Communications		3,700		10,500
Supplies & Services		14,800		5,400
Other Operating		3,000		5,100
Total Other Expenditures		22,500		23,700
TOTAL NET EXPENDITURES		286,400		292,400

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2C

TREASURY DIVISION - MONEY MANAGEMENT AND BANKING

OBJECTIVES:

To effectively manage the short term cash resources of the Government and Crown Corporations and Government Agencies depositing funds with the Minister of Finance.

To establish banking arrangements appropriate to the Government's needs.

ACTIVITY IDENTIFICATION:

Monitors short term debt and investment markets.

Prepares cash flow forecasts for the Government and manages the Government's monetary resources, providing a short term investment and borrowing facility for the Government and its Agencies.

Advises Government departments and Agencies respecting their banking arrangements and money management activities.

Establishes policies in respect to money management and banking for the Government.

EXPECTED RESULTS:

The Government's monetary resources are managed and utilized in the most efficient manner, ensuring short-term borrowing costs are kept to a minimum while at the same time maximizing the return on temporary investments.

Banking arrangements are provided in the most cost-effective manner for those areas of the Government requiring these services.

A facility is made available for Government Crown Corporations and Agencies for the purposes of borrowing or investing funds on a short term basis.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2C

TREASURY DIVISION - MONEY MANAGEMENT AND BANKING

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	65,300	1.00	65,300
Professional	4.00	123,000	5.00	207,200
Administrative Support	3.00	96,000	3.00	99,300
Total Salaries	8.00	284,300	9.00 (1)	371,800
OTHER EXPENDITURES				
Transportation		3,700		4,800
Communications		4,800		10,100
Supplies & Services		12,500		15,400
Public Debt				
Bank and Financial Charges		409,600		350,000
Capital		2,000		2,000
Other Operating		10,400		11,200
Total Other Expenditures		443,000		393,500
TOTAL NET EXPENDITURES		727,300		765,300

(1) Addition of one position for Investment Market Analyst.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2D

TREASURY DIVISION - DEBT AND INVESTMENT SERVICES

OBJECTIVES:

To service and administer the Public Debt of the Province and the investment activities of the Province and its Agencies.

To provide a safekeeping operation for the investments of the Province and certain of its agencies.

ACTIVITY IDENTIFICATION:

Monitors foreign exchange markets and arranges the purchase or sale of foreign currency required in servicing the debt and converting proceeds of new issues.

Provides a securities safekeeping operation in a number of locations around the world for the Government and its Agencies.

Coordinates the preparation of Public Debt estimates of expenditures and recoveries.

EXPECTED RESULTS:

The timely and accurate payment of interest and principal on all outstanding debt and the purchase of the necessary foreign currencies to meet those commitments.

The provision of a loss free securities safekeeping operation.

The timely and accurate collection of interest and principal on investments of the Province and its Agencies.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2D

TREASURY DIVISION - DEBT AND INVESTMENT SERVICES

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	65,300	1.00	65,300
Professional	3.00	130,600	3.00	130,600
Administrative Support	7.00	213,400	7.00	219,800
	11.00	409,300	11.00	415,700
Less: Allowance for Staff Turnover		(6,000)		(6,000)
Total Salaries	11.00	403,300	11.00	409,700
OTHER EXPENDITURES				
Transportation		1,000		2,500
Communications		4,500		7,500
Supplies & Services		7,000		8,400
Capital		2,000		1,000
Other Operating		2,500		5,200
Total Other Expenditures		17,000		24,600
TOTAL NET EXPENDITURES		420,300		434,300

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$4,514,300....	3.	COMPTROLLER'S DIVISION.....	$4,164,900	51

- Provides central accounting, payroll and financial reporting services for the Province, and central financial control of cost shared agreements.
- Develops Government-wide financial systems, policies and procedures.
- Provides policy advice to Treasury Board and Government departments concerning financial and management systems.
- Co-ordinates, develops and maintains departmental data processing systems.
- Provides end user support for the integrated office system developed under the Wang/ Manitoba Strategic Investment agreement.

			REFERENCE NO.
$ 99,500....	(a) Comptroller's Office.....	$ 98,600	1
702,100....	(b) Financial and Management Systems.	637,400	2
2,466,900....	(c) Disbursements and Accounting.....	2,434,000	3
1,245,800....	(d) Legislative Building Systems Support.	994,900	4
$4,514,300		$4,164,900	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-3A

COMPTROLLER'S OFFICE

OBJECTIVES:

To develop and establish the required framework for the effective control and operation of the Government's financial management and information systems activities and to administer the operation of the Government's central payment and accounting systems in order to support the delivery of Government programs and accurately report the financial activities of the Consolidated Fund.

ACTIVITY IDENTIFICATION:

Plans, organizes and controls divisional activities in accordance with the role and mission of the Department of Finance and Government priorities and policies.

EXPECTED RESULTS:

Key results, as they relate to aspects of the Comptrollership function will be identified under the three Branches which make up the Comptroller's Division.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-3A

COMPTROLLER'S OFFICE

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	68,500	1.00	68,500
Administrative Support	1.00	27,400	1.00	26,600
Total Salaries	2.00	95,900	2.00	95,100
OTHER EXPENDITURES				
Transportation		400		400
Communications		1,400		1,300
Supplies & Services		1,400		1,400
Other Operating		400		400
Total Other Expenditures		3,600		3,500
TOTAL NET EXPENDITURES		99,500		98,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

OBJECTIVES:

To develop and communicate Government-wide financial management policies, systems, processes and procedures so as to ensure that the financial and administrative infrastructure of the Government operates in an efficient, economical and effective manner, and to provide EDP systems maintenance and development support to the Government-wide financial systems.

ACTIVITY IDENTIFICATION:

Leads and coordinates efforts directed at the development and implementation of a reformed management accountability framework for the Manitoba Government, specifically in the areas of effectiveness reporting, and managerial delegation.

Provides advisory and consultative services to departments in the development of financial and management systems.

Develops and communicates Government-wide financial management policies and procedures (Financial Administration Manual, Management Practices Guide and Internal Audit Guide).

Develops, plans and coordinates the adoption and implementation of new or revised Government-wide financial systems.

Provides analytical and staff support to the Management and Reform Committee.

Coordinates the development and refinement of Government-wide public reporting documents including The Estimates, Public Accounts and Departmental Annual Reports.

Provides computer programming maintenance services for Government-wide financial systems.

EXPECTED RESULTS:

The completion of a comprehensive review of the Government's internal audit function.

The completion of a final report on the Integrated Financial Information System project containing alternative solutions to address current deficiencies in the Government's financial information requirements.

The provision of quarterly updates to the Financial Administration Manual including policy refinements.

The delivery of financial management training courses to the financial staff throughout Government.

Ongoing consultation with departments to resolve outstanding issues of concern identified by the Provincial Auditor.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	61,400	1.00	61,400
Professional	11.00	494,500	10.00	455,000
Administrative Support	2.26	73,700	2.00	59,400
	14.26	629,600	13.00	575,800
Less: Allowance for Staff Turnover		(10,000)		(10,000)
Total Salaries	14.26	619,600	13.00 (1)	565,800
OTHER EXPENDITURES				
Transportation		3,000		3,000
Communications		16,400		16,900
Supplies & Services		30,800		37,600
Capital		27,000		6,000
Other Operating		5,300		8,100
Total Other Expenditures		82,500		71,600
TOTAL NET EXPENDITURES		702,100		637,400

(1) Elimination of one and one-half positions due to Budget restraint.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

OBJECTIVES:

To provide central processing, accounting and control for all receipts to and disbursements from the Consolidated Fund of the Province of Manitoba in accordance with governing legislation and established accounting policies and procedures. Further, to maintain the accounting records of the Government and to prepare financial statements and reports for presentation to the Legislature and the Public, as well as for central and departmental use.

ACTIVITY IDENTIFICATION:

Operates and maintains the central processing and accounting system, including the related procedures and controls, for all receipts and payment requests. Prepares and distributes regular reports to each Government department for all disbursements made on behalf of that department.

Operates and maintains the central payroll system including the related procedures and controls for payment of salaries and wages to Provincial employees.

Prepares statements and reports on the financial results of the Government's operations for distribution to the Legislature and the Public.

Maintains a central record of and accounting for Federal Provincial agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

EXPECTED RESULTS:

Preparation of approximately 500,000 paycheques and 500,000 payment vouchers in accordance with legislation, policy and other governing authority on a timely basis within the prescribed deadlines, and the prompt distribution of related reports.

Preparation of accurate, complete and timely accounting records and monthly, quarterly and annual financial statements and reports distributed to departments on a timely basis.

Preparation of the Public Accounts for the Province in accordance with established accounting policy and within prescribed deadlines and distributed to the Legislature, the Public and other users as required.

Provision of functional direction and guidance to departments in a comprehensive form for the receipt and disbursements of public funds resulting in appropriate financial processes within the Government of the Province of Manitoba.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	5.00	282,900	4.00	231,100
Professional	11.00	373,100	11.00	387,600
Administrative Support	47.26	1,303,200	46.26	1,316,500
	63.26	1,959,200	61.26	1,935,200
Add: Provision for Overtime		35,000		42,400
Less: Allowance for Staff Turnover		(30,800)		(30,800)
Total Salaries	63.26	1,963,400	61.26(1)	1,946,800
OTHER EXPENDITURES				
Communications		263,500		281,200
Telephone	23,500		23,200	
Postage	240,000		258,000	
Supplies & Services		248,500		236,000
Office Supplies	186,700		175,800	
Other	61,800		60,200	
Capital		10,000		10,000
Other Operating		481,500		486,600
Computer Related Costs	476,400		481,500	
Other	5,100		5,100	
Total Other Expenditures		1,003,500		1,013,800
RECOVERIES				
Recoverable from Other Appropriations		(500,000)		(526,600)
Net Other Expenditures		503,500		487,200
TOTAL NET EXPENDITURES		2,466,900		2,434,000

(1) Elimination of two staff positions due to Budget restraint.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

LEGISLATIVE BUILDING SYSTEMS SUPPORT

OBJECTIVES:

To provide an end-user support structure for the integrated office system developed under the Wang/Manitoba Strategic Investment Agreement.

ACTIVITY IDENTIFICATION:

Manages a fully integrated information system for all offices of the Legislative Building and provides direct support to nearly 300 users.

EXPECTED RESULTS:

Management of the overall implementation as well as the provision of application development and user support services for the Legislative Building Information System.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

LEGISLATIVE BUILDING SYSTEMS SUPPORT

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	54,900	1.00	56,600
Professional	7.00	290,000	5.00	216,700
Administrative Support	8.00	241,700	2.00	58,400
	16.00	586,600	8.00	331,700
Add: Provision for Overtime and Standby				10,000
Total Salaries	16.00	586,600	8.00 (1)	341,700
OTHER EXPENDITURES				
Transportation		3,000		3,800
Communications				17,000
Telephone		7,000	7,500	
Other Communications			9,500	
Supplies & Services		274,800		288,100
Repair and Maintenance	265,000		277,200	
Other	9,800		10,900	
Public Debt				
Bank Charges		100		200
Capital		43,800		20,000
Other Operating		330,500		324,100
Computer Related Costs	325,000		314,800	
Other	5,500		9,300	
Total Other Expenditures		659,200		653,200
TOTAL NET EXPENDITURES		1,245,800		994,900

(1) Elimination of eight positions due to Budget restraint.

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$9,198,900....	4.	TAXATION DIVISION.....	$8,823,100	52
		Advises on certain taxation policy matters and administers the following Acts: - The Corporation Capital Tax Act - The Gasoline Tax Act - The Health & Post Secondary Education Tax Levy Act - The Mining Tax Act - The Motive Fuel Tax Act - The Pari-Mutuel Tax Act - The Retail Sales Tax Act - The Revenue Act 1964, Part 1 - The Tobacco Tax Act - The continuing phase out of the Manitoba Succession Duties & Gift Tax Acts		
				REFERENCE NO.
$ 795,000....		(a) Management and Research.....	$ 627,000	1
3,838,600....		(b) Taxation Administration.....	3,747,900	2
4,565,300....		(c) Audit.....	4,448,200	3
$9,198,900			$8,823,100	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

MANAGEMENT AND RESEARCH

OBJECTIVES:

To maximize revenues properly due to the Government under The Retail Sales Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, The Mining Tax Act, The Tobacco Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act, Part 1 of The Revenue Act, and The Pari-Mutuel Tax Act and implement the policies of the Government in an efficient and effective manner while maintaining taxpayer's confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently and to obtain such results at an appropriate cost.

ACTIVITY IDENTIFICATION:

Provides for the Taxation Division's overall policy and management direction, pre-audit verification of refunds, quality, budgetary and internal control.

Provides the Minister of Finance and the Deputy Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the Government and implements the changes as directed.

Preparation of official communications, including ministerial responses regarding related taxation matters.

Relates with taxpayers and associations re taxation matters.

Prepares financial forecasts in order to assist in strategic taxation planning.

EXPECTED RESULTS:

Collection of the revenues imposed by the Acts.

Maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax avoidance or evasion.

Timely development of evaluations of the implications of the administrative and revenue options being considered by the Government.

Implementation of any new legislation on time and in an efficient and effective manner.

Timely preparation of official communications, including development and updating of tax information circulars provided to businesses.

Timely preparation of financial forecasts.

An acceptable report from the Provincial Auditor relative to the operation of the Taxation Division.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

MANAGEMENT AND RESEARCH

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	3.00	199,900	3.00	203,600
Professional	6.00	263,000	3.00	151,600
Administrative Support	8.00	238,500	6.00	200,400
	17.00	701,400	12.00	555,600
Less: Allowance for Staff Turnover		(5,600)		(5,600)
Total Salaries	17.00	695,800	12.00 (1)	550,000
OTHER EXPENDITURES				
Transportation		17,200		5,500
Communications		22,000		15,800
Supplies & Services		36,900		34,700
Capital		1,400		5,000
Other Operating		21,700		16,000
Total Other Expenditures		99,200		77,000
TOTAL NET EXPENDITURES		795,000		627,000

(1) Elimination of five positions due to Budget restraint.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

TAXATION ADMINISTRATION

OBJECTIVES:

To efficiently and effectively administer and collect taxes due to the Government under The Retail Sales Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, The Mining Tax Act, The Tobacco Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act, Part 1 of The Revenue Act, and The Pari-Mutuel Tax Act.

ACTIVITY IDENTIFICATION:

Maintains an updated taxroll, develops and operates effective systems to record and control tax remittances and process refunds.

Provides an information service to taxpayers and the general public on tax interpretations, remittance procedures, licensing, and other requirements of the Acts and Regulations, and sampling vehicles for colored tax exempt fuels.

Collection and follow-up of outstanding tax arrears and delinquent tax returns.

Recommends related policy change options and possible amendments to the Acts.

Develops and maintains EDP systems for the Taxation Division.

EXPECTED RESULTS:

Collection of tax imposed by the Acts.

Maintenance of an effective and efficient tax-gathering system.

Availability of an updated roll of tax collectors at all times.

Timely processing of refund claims from taxpayers.

Development of any EDP system required for any tax changes and maintenance of EDP Systems.

Taxpayers and the general public provided with information necessary to comply with the statutes.

A Provincial Auditor's report indicating proper recording and collection of taxes and lack of taxpayer complaints.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

TAXATION ADMINISTRATION

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	3.00	154,000	3.00	146,400
Professional	19.00	671,800	19.00	695,800
Administrative Support	62.12	1,830,100	56.48	1,691,000
	84.12	2,655,900	78.48	2,533,200
Less: Allowance for Staff Turnover		(25,200)		(55,800)
Total Salaries	84.12	2,630,700	78.48(1)	2,477,400
OTHER EXPENDITURES				
Transportation		208,500		54,000
Communications		267,100		339,300
Telephone	107,100		84,200	
Postage	160,000		255,100	
Supplies & Services		447,400		382,400
Public Debt				
Bank Charges		1,000		2,000
Capital		17,100		89,000
Other Operating		266,800		403,800
Computer Related Costs	162,600		355,900	
Other	104,200		47,900	
Total Other Expenditures		1,207,900		1,270,500
TOTAL NET EXPENDITURES		3,838,600		3,747,900

(1) Elimination of five positions and 16 weeks due to Budget restraint.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

AUDIT

OBJECTIVES:

To protect the revenues of the Government under The Retail Sales Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, the Mining Tax Act, The Tobacco Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act, Part 1 of The Revenue Act, and The Pari-Mutuel Tax Act and ensure that there is compliance by taxpayers and tax collectors and administer the continuing phase out of the Manitoba Succession Duties & Gift Tax Acts.

ACTIVITY IDENTIFICATION:

Develops policies, programs and procedures which result in the most efficient and effective utilization of resources to achieve compliance.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco products and fuels and other violations of the Acts and prosecutes for offences under the Acts.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the Government and implements the changes as directed.

EXPECTED RESULTS:

Recovery of unpaid tax revenues and increased compliance with a sufficient deterrent to tax avoidance/evasion under all Acts indicating satisfactory audit programs.

Detection of smuggling and other offences evidenced by successful court prosecutions and tax recoveries indicating satisfactory investigation programs.

Timely submission of related policy change options, possible amendments to the Acts and evaluation of the implications to such changes.

An acceptable report relative to the operation of the Branch from the Provincial Auditor.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

AUDIT

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	5.00	304,300	5.00	315,100
Professional	81.00	3,422,500	76.00	3,316,100
Administrative Support	11.26	312,600	9.00	243,700
	97.26	4,039,400	90.00	3,874,900
Add: Provision for severance pay		79,400		124,500
Less: Allowance for Staff Turnover		(25,200)		(11,700)
Total Salaries	97.26	4,093,600	90.00(1)	3,987,700
OTHER EXPENDITURES				
Transportation		81,700		193,900
Communications		104,600		81,300
Telephone	41,900		81,300	
Postage	62,700		-	
Supplies & Services		175,300		100,100
Public Debt				
Bank Charges		400		
Capital		6,700		11,600
Other Operating		103,000		73,600
Computer Related Costs	62,300		2,100	
Other	40,700		71,500	
Total Other Expenditures		471,700		460,500
TOTAL NET EXPENDITURES		4,565,300		4,448,200

(1) Elimination of seven and one-half positions due to Budget restraint.

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$1,575,800....	3.	FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION.....	$1,426,200	53
		- Provides research support in respect of national and Provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs.		
		- Administers fiscal arrangements and tax collection agreements with the Federal Government.		
		- Administers Tax Credit programs with the Federal Government and municipalities.		
				REFERENCE NO.
$1,183,600....		(a) Economic and Federal-Provincial Research Branch.....	$1,140,400	1
392,200....		(b) Manitoba Tax Assistance Office.....	285,800	2
$1,575,800			$1,426,200	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

OBJECTIVES:

To provide the Government with research support with respect to national and Provincial fiscal and economic matters and intergovernmental financial relations, and to fulfil the Department's specific economic and fiscal information requirements.

To administer Federal-Provincial and Provincial-local agreements and Provincial Tax Credit programs.

ACTIVITY IDENTIFICATION:

Provides advice and policy analysis with respect to a broad range of economic and fiscal matters including revenue and expenditures policies.

Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba), the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act and the Tax Collection Agreement with the Federal Government and advises on policies relating to Federal-Provincial fiscal and economic relations.

Administers Tax Credit programs with the Federal Government and municipalities.

EXPECTED RESULTS:

The Minister and Cabinet are provided with timely and accurate information in regard to major fiscal, economic and taxation issues including intergovernmental implications.

Preparation and delivery of necessary reports and presentations to facilitate the conduct of the Province's fiscal affairs, including support for the borrowing program.

Benefits to Manitoba from fiscal arrangements are maximized.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	4.00	264,400	4.00	264,400
Professional	11.13	505,200	10.13	469,900
Administrative Support	4.26	141,300	4.00	135,000
	19.39	910,900	18.13	869,300
Less: Allowance for Staff Turnover		(8,100)		(8,100)
Total Salaries	19.39	902,800	18.13 (1)	861,200
OTHER EXPENDITURES				
Transportation		23,000		23,000
Communications		62,600		61,900
Supplies & Services		102,600		101,900
Office Supplies	48,900		48,900	
Professional Services	19,000		20,000	
Other	34,700		33,000	
Capital		10,000		10,000
Other Operating		82,600		82,400
Total Other Expenditures		280,800		279,200
TOTAL NET EXPENDITURES		1,183,600		1,140,400

(1) Elimination of one-half position due to Budget restraint. Reduction of one communication staff position due to a restructuring of Government's communications resources. Departmental communications resources will be used within a corporate Government framework with service coordinated through the Information Resources Division of the Department of Culture, Heritage and Citizenship.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

OBJECTIVES:

To inform and assist taxpayers on the proper application of Tax Credit programs for residents of Manitoba. To administer elements of the Pensioners' School Tax Assistance and Resident Homeowners' Tax Assistance programs. To enforce the provisions of the legislation governing Income Tax Refund Discounting, New Small Business, Vow of Perpetual Poverty, Net Medical Expenses, Capital Gains refunds and Farm Income Tax refund programs. To recover Resident Homeowner Tax Assistance and Pensioners' School Tax Assistance granted to individuals who are ineligible..

ACTIVITY IDENTIFICATION:

Provides information to taxpayers claiming Property Tax Assistance and Cost of Living Credits and administers these programs with Revenue Canada.

Provides assistance in the preparation of income tax returns (a Shut-in service is also provided). Responds to enquiries and processes benefit applications.

To contact individuals by correspondence and telephone to recover current and prior year ineligible amounts of Resident Homeowner Tax Assistance and Pensioners' School Tax Assistance.

EXPECTED RESULTS:

Taxpayers to receive benefits to which they are entitled under the legislation.

In 1990, income tax returns for 12,102 Manitobans were completed, 58,623 telephone enquiries were answered, and 15,113 applications for benefits were processed. The office also assisted 3,502 Manitobans in completing applications for benefits under the Manitoba and Federal programs. It is anticipated that these levels will be maintained.

To increase our recoveries of 1990 RHTA and PSTA

PSTA	755	$ 86,404
RHTA	703	192,017
Total recoveries	1458	$278,421

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	34,600	1.00	34,600
Professional	8.00	235,100	6.00	182,600
Administrative Support	2.26	63,100	1.00	24,800
Total Salaries	11.26	332,800	8.00 (1)	242,000
OTHER EXPENDITURES				
Transportation		3,000		3,000
Communications		30,100		29,700
Supplies & Services		9,600		9,300
Capital		15,000		100
Other Operating		1,700		1,700
Total Other Expenditures		59,400		43,800
TOTAL NET EXPENDITURES		392,200		285,800

(1) Elimination of three and one-half positions due to Budget restraint.

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$1,091,700....	6.	INSURANCE & RISK MANAGEMENT BRANCH.....	$603,000	54
		- Provides insurance and risk management services to all Government departments, agencies and certain Crown Corporations.		
				REFERENCE NO.
$ 164,400....		(a) Salaries.....	$ 170,800	1
12,300....		(b) Other Expenditures.....	14,200	1
1,867,500....		(c) Insurance Premiums.....	1,871,000	1
$2,044,200			$2,056,000	
952,500....		(d) Less: Recoverable from Other Appropriations.....	1,453,000	1
$1,091,700			$ 603,000	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-6

INSURANCE AND RISK MANAGEMENT BRANCH

OBJECTIVES:

To anticipate the changing risks and chances for accidental loss facing the operations and facilities of the Government of Manitoba and to design and help implement appropriate programs for the reduction of these risks.

To plan Government policy on Insurance and Risk Management, and to apply the principles of risk identification and assessment, risk transfer, risk control and risk financing, to protect the assets and operations of the Province.

ACTIVITY IDENTIFICATION:

Examines ongoing and planned Government activities in order to recommend and help implement appropriate Risk Management Programs and reduce costs due to accidental losses.

Places appropriate insurance for the Government by preparing underwriting information, selecting quotations and administering premium payments.

Examines the feasibility of alternate risk financing methods and makes recommendations regarding implementation of suitable alternatives.

Administers insurance-related claims for the Government including claims against the Province or its employees.

EXPECTED RESULTS:

Reduction in the costs faced by Government for insurance and accidental losses.

Reduction in incidents and accidental losses involving Government facilities and operations.

Increased level of confidence in Government programs and facilities due to a decrease in disruptive incidents.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-6

INSURANCE AND RISK MANAGEMENT BRANCH

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	1.00	56,400	1.00	60,400
Professional	2.00	80,600	2.00	82,000
Administrative Support	1.00	27,400	1.00	28,400
Total Salaries	4.00	164,400	4.00	170,800
OTHER EXPENDITURES				
Transportation		1,200		1,300
Communications		4,100		4,600
Supplies & Services		3,400		4,500
Insurance Premiums		1,867,500		1,871,000
Other Operating		3,600		3,800
Total Other Expenditures		1,879,800		1,885,200
RECOVERIES				
Recoveries from Other Appropriations		(952,500)		(1) (1,453,000)
Net Other Expenditures		927,300		432,200
TOTAL NET EXPENDITURES		1,091,700		603,000

(1) Allocation of the general liability and property insurance premiums to other departments.

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$2,736,600....	7.	TREASURY BOARD SECRETARIAT.....	$2,530,700	55
		- Provides analytical support to the Minister of Finance and Treasury Board in fulfilling expenditure management responsibilities.		
		- Analyzes and monitors the financial position of the Province.		
		- Plans and coordinates the review and preparation of annual estimates.		
		- Provides program review to support longer term fiscal management objectives.		
		- Develops and communicates policies, procedures and guidelines on administrative matters, and maintains the General Manual of Administration.		
		- Provides technology support and direction in the development of technology policy for government.		
				REFERENCE NO
$2,421,000....		(a) Salaries.....	$2,242,800	1
315,600....		(b) Other Expenditures.....	287,900	1
$2,736,600			$2,530,700	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

TREASURY BOARD SECRETARIAT

OBJECTIVES

To develop and implement the annual fiscal plan and related strategy for the Government of Manitoba.

To advise the Chairman of Treasury Board and the Minister of Finance on all policy, program and fiscal matters related to the roles and responsibilities of Treasury Board.

To provide information and advice related to the fiscal position of the Manitoba Government as well as overall financial and management issues.

To monitor and analyze the financial position of the Province.

To develop, communicate, interpret, monitor and evaluate Government administrative policies.

To provide a program review function as the interface between the short-term need to provide human and material services (programs), and the long-term need to prudently manage the Province's fiscal resources (fiscal strategy).

To foster, protect and manage the effective use of information technology in the Manitoba Government.

ACTIVITY IDENTIFICATION:

Compile, develop and implement the annual fiscal plan and strategy for the Government of Manitoba.

Develop, implement and coordinate the budgetary process, and finalize the estimates of expenditures and revenues and related appropriation acts for tabling in the Legislature.

Monitor the current and projected fiscal position of the Government of Manitoba on a regular basis.

Provide advice and recommendations to the Minister of Finance, Treasury Board and Cabinet with respect to policy and financial issues through analysis and recommendations on submissions to Treasury Board and Cabinet.

Review and management of the central administrative policy function, primarily through the General Manual of Administration.

Review of major program delivery areas in the context of their immediate and long term impact.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

TREASURY BOARD SECRETARIAT (CONTINUED)

ACTIVITY IDENTIFICATION (continued)

Set information technology direction by developing and administering government information technology policies, managing annual information technology process and to develop and recommend strategic information technology direction.

To ensure the security and integrity of the Government's information assets through the management of information, network communication by overseeing security management and control practices across Government.

To protect the Government's information technology interests through the ongoing administration of strategic economic development agreements.

EXPECTED RESULTS:

Provision of effective financial and policy advice and services to the Chairman of Treasury Board and the Minister of Finance.

Timely analysis of information for Treasury Board on a weekly basis.

The creation and maintenance of the annual fiscal plan for the Government of Manitoba.

The finalization and distribution of Revenue and Expenditure Estimates and Supply Bills for tabling in the Legislature.

The timely provision of Quarterly Financial Reports.

Establishment of new or revised processes which will improve the effectiveness and efficiency of the expenditure management function of the Government.

Restructuring and realignment of the program and resource base of Government to increase efficiency and effectiveness.

Establishment of a technology security program to ensure the confidentiality and integrity of the Government's information assets through appropriate disaster recovery planning and practices to minimize information disruption in the event of a major disaster,

To develop public sector information strategies, complementary policies and standards which ensure the Government's effective and economic use of information technology.

To ensure the Government's interests and obligations are met in all technology related economic and strategic agreements.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

TREASURY BOARD SECRETARIAT

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
SALARIES	SY	$	SY	$
Managerial	5.00	338,700	5.00	333,900
Professional/Technical	35.00	1,756,500	31.00	1,596,300
Administrative Support	12.00	351,300	11.00	336,400
	52.00	2,446,500	47.00	2,266,600
Add: Provision for overtime		25,000		26,700
Less: Allowance for Staff Turnover		(50,500)		(50,500)
Total Salaries	52.00	2,421,000	47.00(1)	2,242,800
OTHER EXPENDITURES				
Transportation		9,700		8,100
Communications		37,400		37,100
Supplies & Services		169,500		167,200
Office Supplies, Printing	81,600		67,500	
Other	87,900		99,700	
Capital		-		20,000
Other Operating		99,000		55,500
Computer Related Costs	61,000		16,500	
Other	38,000		39,000	
Total Other Expenditures		315,600		287,900
TOTAL NET EXPENDITURES		2,736,600		2,530,700

(1) Elimination of five positions due to Budget restraint.

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$251,000,000....	8.	TAX CREDIT PAYMENTS.....	$254,900,000	56

- Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

	ADJUSTED VOTE 1990/91	YEAR ENDING MARCH 31, 1992
- Property Tax Assistance (Includes Pensioners' School Tax Assistance)	$176,400,000	$178,900,000
- Cost of Living Tax Credit	72,800,000	74,100,000
- Political Contributions Tax Credit	1,000,000	1,100,000
- Administration Fee	800,000	800,000
TOTAL	$251,000,000	$254,900,000

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$475,600,000....	9.	PUBLIC DEBT (STATUTORY).....	$493,000,000	

- Provides for required net cost of interest and related expenses payable with respect to the Public Debt of the Province.

	ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992	
Interest on the Public Debt of the Province and expenses incidental thereto.....	$1,112,600,000		$1,191,200,000	
Interest on Trust and Special Funds.....	149,900,000		121,900,000	
		$1,262,500,000		$1,313,100,000
Less: Amounts of Interest and Other Charges to be received from:				
(1) Manitoba Telephone System.....	$ 61,100,000		$ 61,100,000	
(2) Manitoba Hydro.....	265,700,000		297,500,000	
(3) Manitoba Housing and Renewal Corporation.....	45,800,000		48,500,000	
(4) Manitoba Agricultural Credit Corporation.....	25,800,000		28,400,000	
(5) Other Government Agencies.....	6,800,000		7,300,000	
(6) Other Loans and Investments....	189,700,000		152,300,000	
(7) Sinking Fund Investments.....	192,000,000	786,900,000	225,000,000	820,100,000
TOTAL		$475,600,000		$493,000,000

ADJUSTED VOTE 1990/91	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$1,300,000....	10.	EXPENDITURES RELATED TO CAPITAL.....	$1,300,000	57

- Acquisition of Physical Assets required for the implementation of the Legislative Building Integrated Office System Component of the Wang/Manitoba Strategic Agreement.

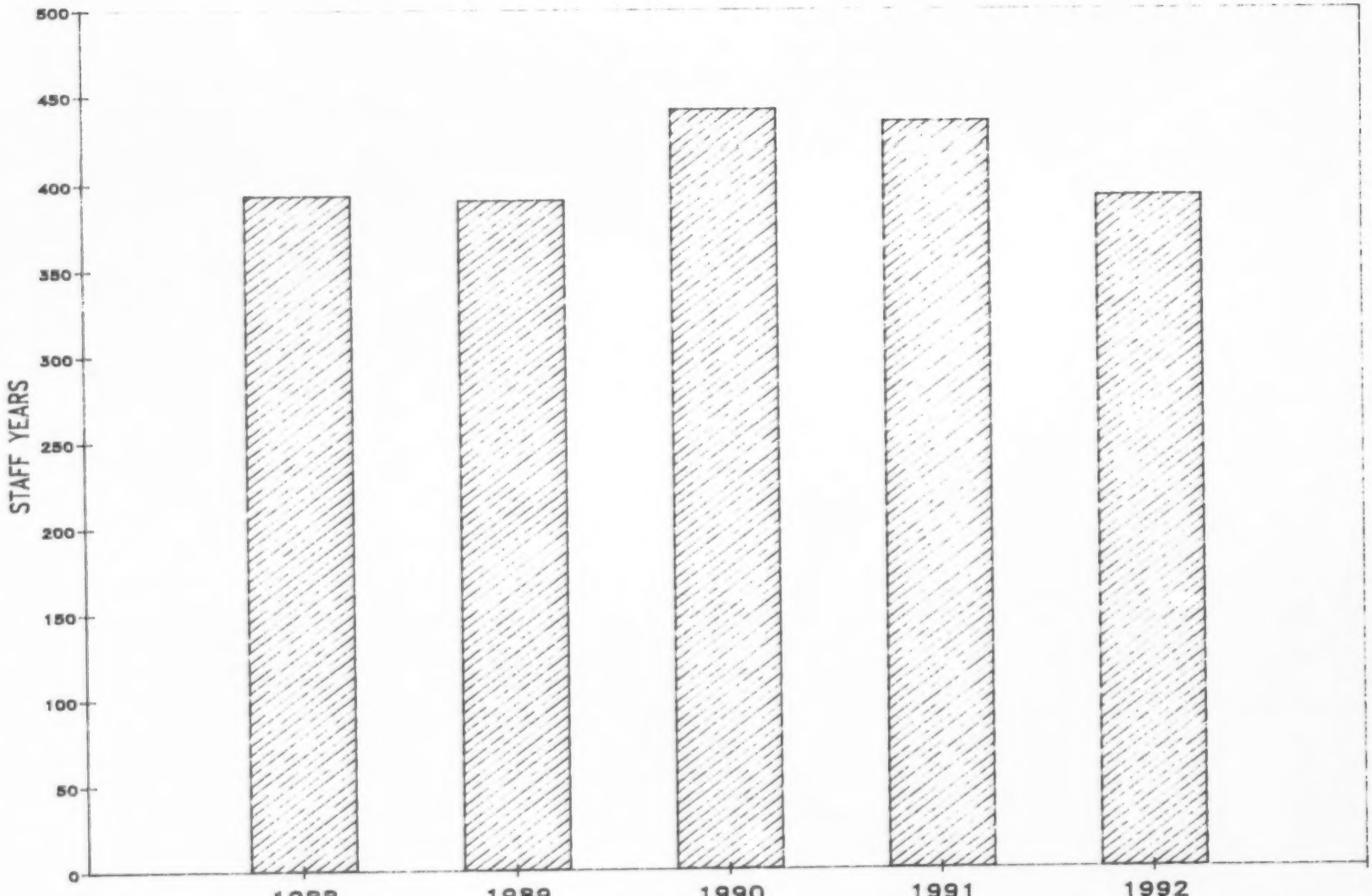
PART 3

HISTORICAL INFORMATION

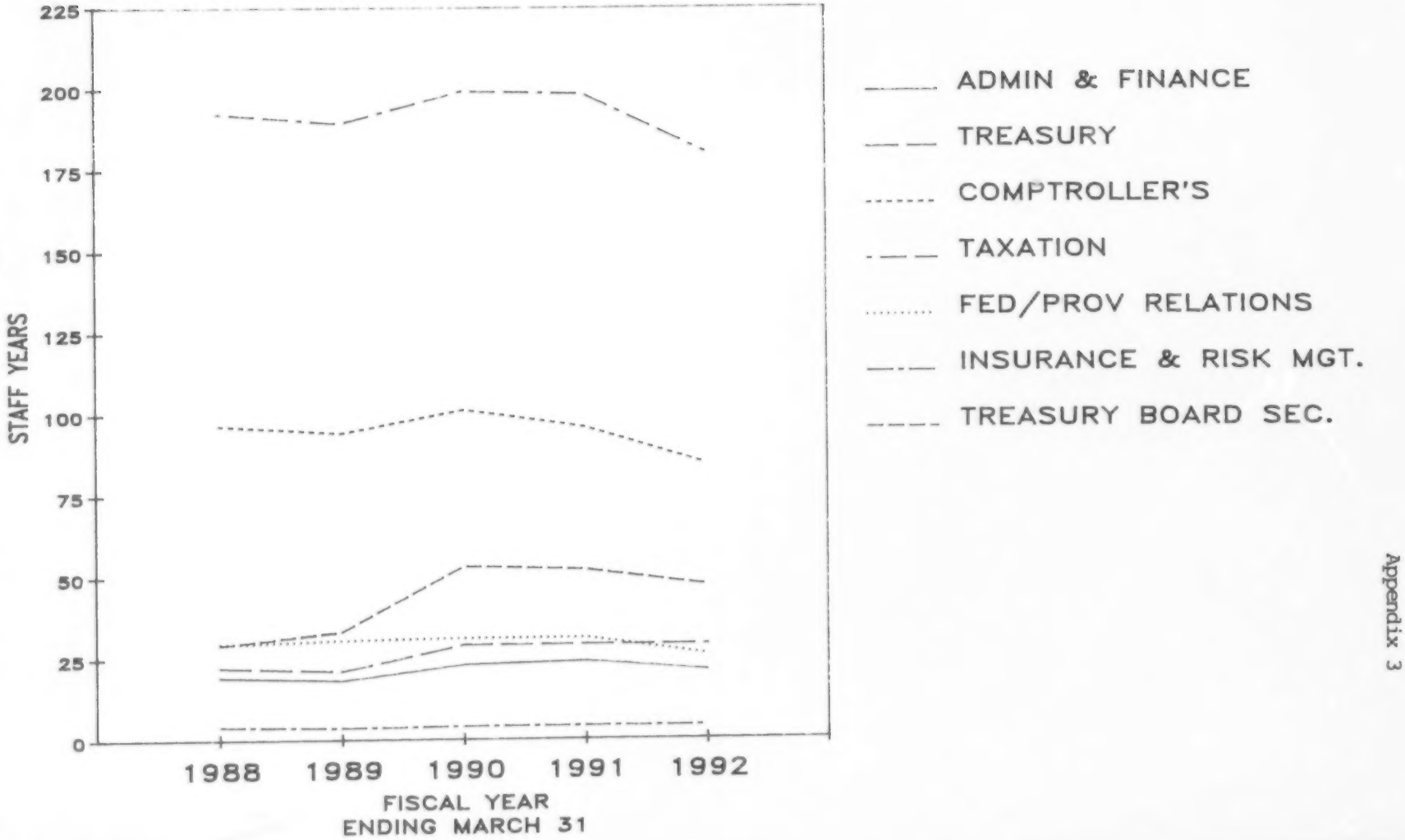
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)
FOR YEARS ENDING MARCH 31, 1988 - MARCH 31, 1992

	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1987/88		1988/89		1989/90		1990/91		1991/92	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE DIVISION	19.32	841.2	18.17	793.3	23.00	997.6	24.00	1,058.4	21.00	983.5
TREASURY DIVISION	22.16	1,078.5	21.01	1,203.0	29.13	1,542.2	29.13	1,577.0	29.13	1,611.5
COMPTROLLER'S DIVISION	96.42	3,628.4	94.18	4,391.6	101.26	4,405.8	96.00	4,514.3	84.26	4,164.9
TAXATION DIVISION	192.45	7,850.7	189.36	8,326.0	199.38	8,997.5	198.38	9,198.9	180.48	8,823.1
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION	29.38	1,404.4	30.37	1,476.2	31.39	1,557.1	31.13	1,575.8	26.13	1,426.2
INSURANCE AND RISK MANAGEMENT BRANCH	4.00	938.7	3.45	932.0	4.00	1,121.3	4.00	1,091.7	4.00	603.0
TREASURY BOARD SECRETARIAT	29.08	1,555.8	33.28	2,013.1	53.00	2,603.7	52.00	2,736.6	47.00	2,530.7
TAX CREDIT PAYMENTS		209,525.6		236,082.4		248,800.0		251,000.0		254,900.0
PUBLIC DEBT (STATUTORY)		430,708.6		375,194.6		487,990.1		475,600.0		493,000.0
		52,677.1		44,065.9	-	-	-	-	-	-
EXPENDITURES RELATED TO CAPITAL		-		-		1,162.9	-	1,300.0		1,300.0
JUDGMENTS (STATUTORY)		404.8		49.4		-	-	-		-
TOTAL	394.25	710,613.8	391.26	674,527.5	442.12	759,178.2	435.12	749,652.7	392.48	769,342.9

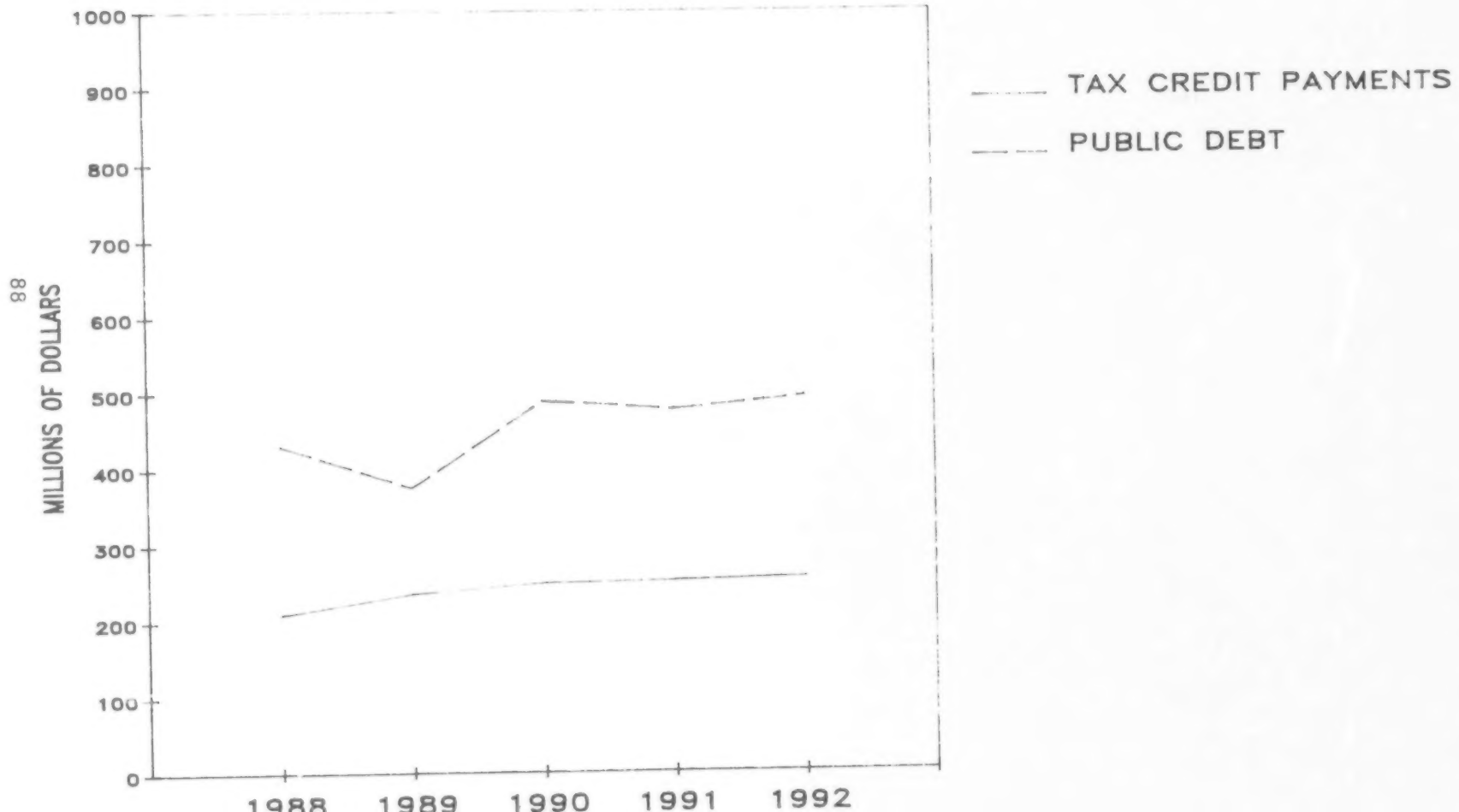
DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
OPERATING DIVISIONS
1988 - 1992



DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
NON-OPERATING DIVISIONS
1988 - 1992



FISCAL YEAR
ENDING MARCH 31

DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
OPERATING DIVISIONS
1988 - 1992